IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 10232 of 2007(R)

PETITIONERS:

1. **K.R.REEZ,**
   EX-PROPRIETOR, FRIENDS TRANSPORT COMPANY,
   11/110, AMBALAMUGHAL, NEAR HOCL, KOCHI.

2. **K.R.REEJAN,**
   EX-PROPRIETOR, FINE CARGO MOVERS,
   4/101, AMBALAMUGHAL, NEAR HOCL, KOCHI.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

1. **SALES TAX OFFICER,**
   PUNALUR.

2. **COMMISSIONER OF COMMERCIAL TAXES,**
   THIRUVANANTHAPURAM.

3. **DEPUTY TAHSILDAR (RR),**
   TALUK OFFICE, ALUVA.

4. **VILLAGE OFFICER,**
   PUTHENCRUZ.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.10232 of 2007-R

Dated this the 26th day of March, 2007

JUDGMENT

The petitioners challenge Ext. P15 interim order passed by the Commissioner of Commercial Taxes, Thiruvananthapuram in a stay application filed along with Exts.P6 to P9 revision petitions. Those revision petitions were filed challenging Ext.P5 common order passed by the first revisional authority. The petitioners have been mulcted with penalty for the failure of their drivers to surrender the exit pass at Manjeswaram check post. The goods carried being rectified spirit, the presumption is against the petitioners that they sold it in the State. But, the Commissioner of Commercial Taxes has granted stay on very liberal terms. They have been asked to pay only 50% of penalty. Having regard to the facts of the case, I find no reason to interfere with the order passed by the Commissioner of Commercial Taxes, at his discretion. Accordingly,the writ petition fails and it is dismissed. The petitioners may pay 50% of the the amount demanded on or before 31-3-2007. In that event, it shall be treated that the amount has been paid within the time fixed by the Commissioner, Commercial Taxes.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS